28. Allowing 15 days' time for payment after issue of demand notices and exempting the ryots from payment of fees for them.

Mr. R. Narayana Pillai (Ettumanur) requested that in consideration of the poverty of the average ryot, Government might be pleased to allow 15 days' time for the payment of tax after issue of demand notices and that no fees might be demanded for such notices.

Reply.—Demand notices are served according to law. Experience shows that the ryots in some cases will not pay the tax due to Government until notice is served. Action has therefore to be taken in respect of these and this entails additional labour and cost which Government have to recover from those on whom the notices have to be served. This amount should be considered as compensation for the trouble of preparing and serving the notices. It is permitted by law, and usage warrants it. No relief can therefore be granted as prayed for.

29. What is the amount of revenue realised by Government as batta by the issue of demand notices?

Mr. R. Narayana Pillai (Ettumanur) sought information on this question.

Reply.—In 1080, the amount realised was Rs. 4,191 for the whole State. In 1081 it was Rs. 5,073.

30. Specification of survey numbers in tax receipts granted to ryots.

Mr. K. Padmanabhan Tampi (Taluk Association, Kalkulam) stated that at present the name of the pattadar alone was entered in the tax receipts. These documents were considered valuable in courts of law for purposes of evidence, but on account of the absence of information regarding survey number &c. defining the property, they were often rejected as worthless. Difficulties might arise when, as was not unusual, one pattadar might own many properties and any property might pass from the pattadar to an alienee. In individual cases the survey number of the property was directed to be entered in the receipt by the Tahsildar at the request of the parties, but in the absence of a definite rule on the subject the interests of poor and ignorant ryots were likely to suffer. The member therefore prayed that a rule might be passed for entering the survey number and other particulars of the property in the tax receipts.

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